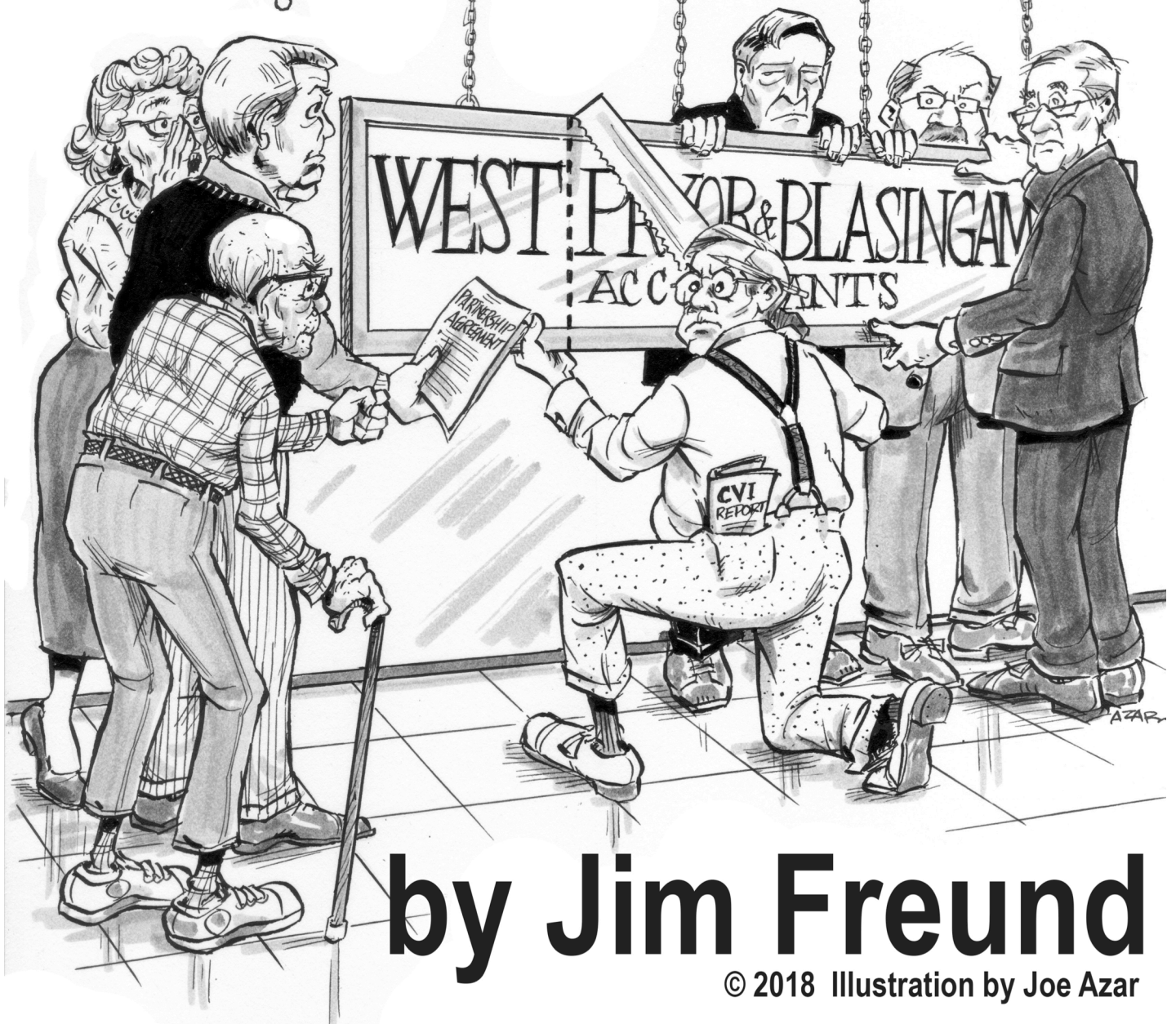




The NAME of the [BLASIN] GAME



by **Jim Freund**

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“We’ve just received the report from Corporate Vision Inc. – CVI – the management consulting outfit we hired to look us over and suggest ways to improve our operations.”

George Green, Managing Partner and chairman of the Executive Committee—or “X-Comm,” as it was known to all – that governed the West, Pryor & Blasingame accounting firm, slid copies of the report across the conference room table to the four other committee members. A handsome, vigorous man of 60, Green had slipped off his suit jacket to reveal red-and-blue striped suspenders. His manner was forceful, his voice commanding.

The regular Monday morning meeting of X-Comm was taking place that November day in a mid-sized interior conference room adjacent to Green’s office. The walls of the room contained black & white photos of New York City as it looked in the early ‘60s when the three name partners founded the firm – well before it grew to its 2018 personnel complement of about 500, of whom 60 were partners.

“There’s a lot of stuff in the report for you to digest,” Green continued, “and over time we can discuss the various items on the CVI playlist and decide whether or not to act on any of them. You should definitely read the whole thing.” Green paused briefly for emphasis before his next words. “But I do have a thought regarding one item – a very straightforward CVI recommendation we ought to take up first and without delay.”

That last sentence from their leader got through to the others, who closed the copies of the multiple-page report and gave Green their full attention.

“The specific recommendation CVI makes – one that can be readily accomplished – is that we change the name of the firm from ‘West, Pryor & Blasingame’ to just ‘West.’ It was one thing, CVI says, to include the names of all three partners back in 1963 when they formed the firm. But now, 55 years have passed, and not one of the name partners is still working.”

He went on. “Our firm is at a critical juncture today – poised to expand geographically, to take on some new lines of business. The real utility to the name of an accounting firm, according to CVI, comes from ‘branding’. It assures that our firm name is not only prominent but easy to remember and readily called to mind in the business world we inhabit – something of real substance.”

Green paused to take a sip of water. He could sense from their facial expressions a trio of positive reactions from Messrs. Abbott, Ellsworth and Jenkins. But the face of Danny Davidson didn’t transmit either favor or disfavor, although he did seem to be paying close attention.

Davidson, 43, was noticeably younger than the other X-Comm members, who were out of shape and either grey-haired or balding. Danny was in good physical condition, with a full head of sandy-toned hair. He was coatless, wearing a black sleeveless sweater over his button-down blue shirt.

Green continued his presentation. “Informally, of course, we’re already often referred to as “the West firm” – so it’s not really such a big step to formalize that. And Herb West was a real pillar of the New York City accounting profession, a great solo name for us to practice under.”

West’s former prominence – for the 25 years until he retired in 1988 – was well known to Green’s partners. And although he died a few years later, West was still remembered with great respect in the profession.

Arnie Abbott and Ben Ellsworth murmured their concurrence with Green's description of West – a man they'd known briefly at the end of his career and early in theirs, but whom they recalled with something approaching awe.

"This change," Green said, "isn't intended to convey any disrespect to Paul Pryor or Ken Blasingame, who were fine professionals in their own right. There was no one better in the tax area than Paul, but let's face it – he's been dead for over ten years, and the current crowd isn't too familiar with his past expertise."

Before resuming, Green turned in the direction of Danny Davidson. "As for Ken Blasingame, as you know he retired from the firm 15 years ago. He's still alive today at age 90 – and reasonably sharp, I hear, although a bit frail."

Green paused briefly – as if to weigh the pros and cons of what he was about to say – and then continued.

"But the fact is that Ken Blasingame has had almost nothing to do with the firm since retiring. He hasn't even sent any business our way. So, with all due respect to Danny, the Blasingame name on the firm letterhead is more a historical relic than a symbol of our current capability"

Will Jenkins nodded in approval of Green's remarks. Danny Davidson, intently doodling on a yellow pad, didn't look up at Green during his remarks about Ken Blasingame.

"So anyway," Green continued, "look this report over – especially the part about the firm name. We'll discuss the issue at our meeting next Monday and decide whether we want to recommend the name change to our partners."

At this point, the meeting turned to other unrelated items of business.

* * *

That Monday evening, Danny Davidson and his wife Nancy were having dinner at home with their son Jake – catching up on what each had done during the day.

Nancy, in her late 30's, was a petite brunette who didn't lack self-confidence and spoke her mind. Jake was a bright 12-year-old with an appealing sandy-toned cowlick inherited from his father. They lived in a comfortable apartment on Manhattan's Upper West Side.

Danny, who had been a bit subdued during dinner, turned to his wife and said, "Something did occur today, Nancy, that might account for this dark cloud hanging over me, as you've probably noticed."

"Well," replied Nancy, "you do seem a bit deflated from your normal exuberant self" As she spoke, she gave Danny a certain look he recognized – her way of inquiring soundlessly whether the subject matter was suitable for Jake. When Danny responded with an affirmative nod, she said, "I'm all ears."

Danny took a sip of his pinot noir. "In a nutshell, the management consulting firm we hired has recommended that we change our name from 'West, Pryor & Blasingame' to just 'West.' Apparently, it's better branding, which they say is important for a firm like ours that's trying to expand. George Green, who's hot on the idea, gave the X-Comm a pep talk today about making the change, and he's put it on our agenda for next Monday's meeting."

"Ouch!" Nancy responded. "No more 'Blasingame'? – your grandfather is not going to be happy with that!"

"No kidding . . . I can just visualize Ken's reaction."

“Hey, Dad,” Jake interjected. “I think I know the answer, but let me ask anyway – why is Great-grandpa’s last name ‘Blasingame’ while yours – and ours – is ‘Davidson’?”

“Because,” Danny replied, “your great-grandfather’s daughter Betty married Harry Davidson. I was their only child . . . It’s so sad that you never knew Harry or Betty.” Both had been killed in an automobile accident before Jake was born. “Anyway,” Danny continued, “I’ve always been a Davidson.”

“That’s what I thought,” said the boy.

“But Jake, even though my name isn’t ‘Blasingame’, I’m a member of the Blasingame family, and Great-grandpa is still the head. What affects him, affects me too, even if our last names are different.”

Jake nodded in acknowledgement as Nancy chimed in. “Well, Danny, you need to visit Ken and see how he feels about it. Who knows – maybe he won’t care much after all these years have passed . . .”

But anyone reading Danny’s pained expression could have seen that he wouldn’t place a bet on that unlikely outcome.

* * *

At the firm the next day, Danny paid a visit to the small, unadorned office of Sam Hearn, a retired partner whom the firm provided with minimal office space. Sam was 75 and slightly stooped, but Danny considered him to still have an insightful mind. And Danny knew that Sam, having been mentored by Ken Blasingame, held his grandfather in high regard.

When Danny told Sam that George Green had proposed dropping the Pryor and Blasingame names, Sam thought for a moment and then ruminated about the two men in a quiet, reflective tone. “Ken Blasingame was one hell of an accountant and leader, and also a terrific mentor for me. Very ethical, too – almost moralistic, you might say. I must confess, though, to having lost touch with him in recent years As for Paul Pryor, he was a first-class accountant who knew his way around the tax code, but a very cold guy, tough to get close to.”

Sam paused, then went off on another tangent – an increasing occurrence for him in recent years. “Actually, though, I always liked Paul’s wife Polly. We were both on the same civic committee, ate lunch together every few months, and became good friends. I haven’t seen her in years, although I hear she’s still alive and kicking. She must be in her early 80s by now.”

Danny brought Sam back to the matter at hand. “How do you think Ken will feel about Green’s proposal?”

Sam replied without hesitation. “Oh, he won’t like it at all. He’s a proud guy and unlikely to give much of a crap about ‘branding’ and such consultant’s terms. This will seem to him just a direct affront, even if it’s not intended that way.”

“I was afraid you’d say that”

Sam’s eyes took on a faraway look. “There was a time back in the late ‘80s and early ‘90s when relations between Ken and George Green seemed very positive. And then, sometime in the mid-90’s, I noticed a cooling between them.”

“Do you know what caused it?”

“I could never figure it out Anyway, then came the tussle between them in the year prior to Ken’s retirement in 2003 – but you know all about that.”

“I know what you’re referring to,” said Danny, “but at that point, I hadn’t yet joined the firm. So how about giving me your version.”

“Well, over-simplified, after Ken told the firm that he’d be retiring in a year, there was a good deal of jostling as to who would replace him as Managing Partner and X-Comm chairman. Green had come on strong in the previous half-dozen years and was a leading candidate, but he wasn’t Blasingame’s choice – Ken wanted it to go to Mike Shepard, whom he’d worked a lot with over the years. But Green built enough support among the other partners to be elected. Shepard left the firm a few months later. “

“How did Ken take it?”

“He was pissed at Mike’s losing out – and I gather he was indignant about some of the tactics Green used. So there were bad feelings all around And I suspect this hasn’t waned over the last 15 years.”

“Hmm . . . I can see why Ken might take this name change as a direct assault on him.”

“Right. And maybe that’s what it really is”

His words made Danny recall the uncomplimentary manner in which Green had referred to Ken at yesterday’s X-Comm meeting.

“Now that you’ve told me what’s going on,” Sam said, “I want you to know I don’t like what’s being proposed any more than Ken will.” He scratched his head. “But the real question we should explore is whether anything can be done to stop Green’s juggernaut.”

Sam reached into a desk drawer and pulled out a manila file, from which he extracted a much-thumbed document. “Let’s see what the partnership agreement says about this – assuming it hasn’t been amended since my retirement.”

“We haven’t amended it for a good while.”

Sam scanned the agreement for a minute. “Here’s how it reads in the ‘name’ section. ‘Any change in the firm name must be recommended by the Executive Committee, approved by a vote of at least two-thirds of the Committee’ – so that means, Danny, with five members, he needs four out of the five to be in favor – oh, and listen to how it goes on – ‘and the approval has to include the votes of both the firm’s Managing Partner and Chief Operating Officer.’”

“Aha,” said Danny, who hadn’t checked the agreement, “the plot thickens”

“Right,” said Sam. “And since you just happen to be the firm’s Chief Operating Officer nowadays – and by reason of that position, have a designated seat on the Executive Committee – they need your personal concurrence to make the name change, even if they have the four other members.”

“I hadn’t realized that”

“Yeah Except that it’s only true as long as you’re still the Chief Operating Officer. If you resist the change, and the rest of them want it to occur, the X-Comm could vote to replace you with someone who approves the name change Then, once the change is approved by the X-Comm, it’s recommended to the full partnership, where a 75 percent vote of the partners is required to implement it. That shouldn’t be hard for them to get if the entire X-Comm approves it.”

Danny mused over this for a few moments. “Do you think Green and his guys would really do something like that – removing me only two years after they put me into that position? I’ve done a damn good job as C.O.O.”

“I certainly hope not, but I can’t speak for those guys – they’re tough and difficult to predict Danny, let me ask you a question that I hope you won’t consider too personal. I’ve been assuming that you would resist the name change in deference to Ken. But am I right? What’s the current state of your relations with your grandfather? Would you stand up for him? I can remember when things weren’t exactly smooth between the two of you”

Danny reflected on this briefly. Since it was a difficult subject for him to talk about, he usually avoided it. But he trusted Sam to keep what he was about to say in confidence.

“I’ll give you a straight answer, Sam, although please keep what I say confidential. Ken Blasingame and I do not have a good relationship. The reasons go deep, and I won’t get into them now; but although we see each other at a few family functions each year, you could say that we’re pretty much ‘estranged’”

“I kinda thought that might be the case,” said Sam. “I’ve been aware of the family rift. And I know how pissed you were when Ken didn’t waive the anti-nepotism rule to hire you out of college.”

“Yeah, I got bent out of shape over that.”

Sam took a long breath before continuing. “You know, Danny, I’ve never told you this, but in fact I agreed with Ken’s decision there – painful as it was for you. Once the firm turned down Mike Shepard’s nephew because of his family relationship, for Ken to have opened the door to his own grandson would have validated the worst fears about nepotism. It might even have caused a backlash against Ken in the firm.”

“Hmm,” Danny murmured, “I’ll have to give that some further thought”

“Anyway,” said Sam, “the first thing for you to do is go see Ken, let him know what’s afoot, and get his reaction before you decide on a course of action”

* * *

Arnie Abbott entered Green’s spacious office and sat in one of the pull-up chairs in front of the desk. Arnie, in his 60’s, was chairman of the firm’s Compensation Committee and the second most powerful partner behind Green. The office was adorned with mementos of Green’s long career and photos of celebrity acquaintances.

“George,” said Arnie, “I’ve read CVI’s report on the name change. I won’t say I consider the issue earthshaking, but I can see that it makes sense for us to do this.”

“Yeah, Arnie – it’s really a no-brainer. Everyone calls us ‘the West firm’ anyway. There’s no need for you to repeat this to anyone, but when we hired CVI to advise us, I specifically asked them to explore the name question. So their proposal didn’t come out of the blue I think we should definitely recommend this to the full partnership, and I can’t see any of the partners voting against it.”

“I agree with you. One thing, though. I took a look today at our partnership agreement. It seems we need Danny’s affirmative vote to get this thing going.”

“You’re right,” said Green “The provision in the agreement is a relic from the days when West himself was the Managing Partner and had himself also designated as the Chief Operating Officer – a title that’s more recognizable in the corporate world. I guess he wanted to make sure that even if later on he held only one of those posts, nothing major would be done without his approval.”

“Are you concerned that Danny might be opposed to erasing the name of his grandfather while Ken is still alive? I noticed that Danny didn’t seem very enthusiastic when you raised it at the meeting.”

Green gave his partner a knowing glance. “Look, Arnie, here’s the way I see it. Danny’s a very smart guy. He knows that, as Chief Operating Officer, he’s concerned with supervising internal firm affairs, but not with deciding major policy matters. That can only be done by me or the X-Comm And he’s certainly well aware of how he got to be C.O.O. in the first place.”

At this last reference, Arnie nodded in agreement. The circumstances Green referred to, which occurred two years earlier, were still fresh in both their minds.

Until 2016, the Chairman of the X-Comm had held the posts of both Managing Partner (the equivalent of a Chief Executive Officer in the corporate world) and Chief Operating Officer. From 1963 to 1988, it was West; for the next 15 years, it was Blasingame; and from 2003 to 2016, it was Green.

Green proved to be an energetic and potent leader. But as the firm expanded, he discovered that the total responsibility was just too much for one person to handle. So he hit on the idea of designating as Chief Operating Officer a younger individual who could manage the day-to-day administration of the firm’s affairs. Of course, the C.O.O. had to be a partner with whom Green was totally comfortable. Danny had performed well in both his client work and administrative duties; Green had mentored him and they were on excellent terms; so Danny got the job.

“Let’s face it,” Green continued. “Danny knows what it will take to stay in his post. He’s not going to buck the power that runs the firm – namely me . . . and of course you, Arnie.”

“I get that,” said Arnie, chairman of the firm’s Compensation Committee, with a knowing half-smile. “But maybe the family connection here will mess up Danny’s thinking.”

“Hey, Arnie, don’t worry about it,” said Green. “I have it on good authority that Danny and Ken aren’t exactly kissin’ cousins nowadays I’m sure Danny will go along, even if it requires him to swallow hard”

* * *

Danny’s phone call to Ken Blasingame the next morning was answered by his aunt Amy, Ken’s daughter. Now well into her 60’s and never married, Amy had been living with Ken since his wife Hannah passed away 10 years ago – keeping his house and seeing to all his needs.

“Hello, Amy, this is Danny. How have you been?”

There was a definite coolness in Amy’s curt reply. “Fine.”

Danny asked her if he could see Ken that day, “about a matter that has come up.” Amy told him to hang on while she found out whether her father was available. After a few minutes, she returned and said, “Yes, come over around four, after Ken’s nap.”

As Danny rode in the taxi to Ken’s apartment that afternoon, he reflected on his relations with his grandfather down through the years.

When I was a boy, and then throughout my teens, Ken Blasingame was my idol; and he doted on me, his only grandchild. We spent a lot of quality time together. He taught me how to play chess, and there were some close games as I improved – although he always came out on top. We even had certain annual rituals, such as on my birthday, when Ken would take me out

to Brooklyn to his favorite restaurant, Peter Luger's steakhouse, where we'd split a delicious medium-rare porterhouse.

Sure, Ken could be stern, and he was unfailingly moralistic, but I learned a lot from the guy. My decision to become an accountant was largely a desire to follow in Ken's footsteps.

But in 1998, while Danny was in college, things changed dramatically. The cause was a heated and extended dispute between Betty, Danny's mother, and her sister, Amy, who eventually stopped talking to each other. Danny couldn't even remember the specific issue in dispute – although it likely involved some conduct of his ne'er-do-well father, Harry Davidson, whom both Amy and Ken detested.

Rather than attempt to mediate the rift between his two daughters, Ken sided completely with Amy. Danny couldn't bear to see his mother take all the heat – Harry being no help – so Danny came to her defense. As a result, Ken cut himself off from Danny and his parents, as well as from his wife Nancy and even young Jake – a schism that has been ongoing over the last dozen years.

Still, when Danny was due to graduate from college in 2000, he very much wanted to work for West, Pryor & Blasingame, where Ken was chairman of the Executive Committee – a position he had held since Herb West's retirement in 1988. Danny was aware that the firm had an anti-nepotism policy. But he was friendly with some younger partners at the firm who had led him to believe that the rule might be waived in his case, given Blasingame's prominence in the firm.

To Danny's surprise, however, his grandfather – citing the rule – was unwilling to allow the firm to hire him. Danny was convinced it was because of the bitterness caused by the family rift. Disappointed and resentful, he was forced to take a job at another firm.

This perceived snub exacerbated the coolness in their relationship. Then, three years later and shortly after Blasingame retired, Danny received a call from George Green, who had replaced Ken as X-Comm chairman and Managing Partner. The anti-nepotism rule no longer applies to you with Ken gone, Green said, and he urged Danny to join the firm with a clear track to ultimate partnership. Danny promptly accepted.

But no words of welcome to the firm came from the newly retired Ken Blasingame. And thereafter, in Danny's view, Ken had had nothing to do with his getting ahead at the firm, proving to be a capable accountant, becoming a partner, and ultimately being tapped at a young age to be the Chief Operating Officer. Danny had hoped that this crowning achievement would please Ken, but he failed to receive even a perfunctory congratulatory note from his grandfather.

Since Betty's death, no outbreaks of ill will occurred on either side of the family rift, but there was none of the warmth that might have been expected to infuse their relationship. Ken's wife, Hannah, tried to keep the family together while she was alive, but no one had succeeded her in that role in the decade since her passing. Ken and Danny saw each other only a few times each year, at holiday gatherings put together by Hannah's nephew. There were no games of chess, and they were no longer a birthday duo at Peter Luger's for the porterhouse. Ken had no relationship to speak of with his great-grandson Jake. The old man never invited either Danny or Jake over to his place, and until today, Danny had never visited Ken.

* * *

When Danny arrived at Ken's apartment, a definite chill marked his reception, encapsulated in his grandfather's greeting: "It's a long time since you've come to see me, Danny."

Ken Blasingame looked every bit of his 90 years, frail and moving in slow motion. But Danny knew that Ken's brain still functioned well, as did his power of speech. Amy, who had never been attractive, appeared shriveled since Danny had last seen her, but was still good on her feet – bustling around with tea and pastries, and then joining them in the living room. The apartment was stately but old-fashioned, as if trapped in a time warp after the death of Ken's wife.

Danny came right to the point of his visit, outlining what Green was proposing in terms of the name change. He refrained from expressing his personal opinion on the matter, waiting to see how Ken reacted to the news. Although Danny would not have admitted this, he silently hoped that Ken would consider it no problem, thereby freeing Danny of his conflict.

He concluded his presentation by saying, "I'm going to be asked to vote on the change in the X-Comm, Ken; and before I do, I want to know how you feel about it."

Ken did not oblige Danny's wish. In fact, he was livid. "What an insult to a prominent living partner!" he exclaimed in a tone of real bitterness. "Danny, I'm amazed that you would be so stupid to even ask me such a question. That goddamn Green shouldn't be doing this while I'm still alive. Hell, after I die, they can do what they want. If they do it now, everyone is going to assume I'm already dead! I don't want to rush that date, which will be coming soon enough."

Amy voiced an emotional concurrence with her father. Danny, restraining his pique at Ken's "stupid" epithet, said he understood how Ken and Amy felt. He decided not to comment on how he would vote on the issue, and they didn't ask. Danny couldn't tell whether his grandfather was aware of the Chief Operating Officer's veto power in the partnership agreement, a subject that didn't come up.

Danny asked Ken if he wanted to convey his personal view on the name change directly to George Green. "No way!" thundered Ken. "I wouldn't give that sonuvabitch the satisfaction.

It would look like I was begging him to change his mind.” Danny then inquired whether Ken had any objection to Danny informing the X-Comm of Ken’s reaction. He replied, “I don’t give a damn if you do or you don’t” – at which point, Ken made it clear he didn’t feel like discussing the matter any further.

Danny kept calm, thanked his grandfather and Amy for their hospitality, and said he would keep them advised. When he rose to leave, he kissed Amy lightly on the cheek, though she twisted sideways to discourage an embrace. He then walked over to Ken and proffered a handshake, but Ken turned away to avoid Danny’s gesture.

* * *

After Danny left the apartment, Ken said to Amy, “That goddamn George Green! Here I am, hanging on to life by a thread, and he doesn’t have the decency to wait before erasing me from the firm letterhead. I remember his bad behavior during that scrap over replacing me as X-Comm chair. That’s when I saw the latent cruelty of the man “ – at which point he flashed a knowing facial expression before continuing – “and not for the first time, I might add.”

Ken rose gimpily out of the chair and, using a cane, went to his old-fashioned desk in the study. Opening a large lower drawer, he pulled out a file, from which he extracted a copy of the firm’s partnership agreement.

A few minutes later, after confirming his recollection, he exclaimed to Amy, “My grandson Danny’s a goddamn wimp – he’s Green’s poodle! Look at this provision – Danny has the express power to keep the name change from happening – they need his approval as Chief Operating Officer. Why didn’t he mention this? I bet he won’t stand up to Green. What a disappointment that boy has proved to be”

“Well, I have to admit I’ve always sort of liked Danny,” said Amy, “and I was a good aunt to him before all that trouble between Betty and me. But as I’ve watched you become more and more indifferent to your grandson, I guess I’ve just followed your lead.”

“I’m only reciprocating his frosty attitude toward me, ever since we wouldn’t let him join the firm while I was still running it. I’ve always thought that was a wise decision. We’d already turned down the nephew of Mike Shepard on anti-nepotism grounds. I felt the need to be consistent – and also to avoid setting a troublesome precedent that would have led to a flock of junior Greens, Abbotts and the like”

* * *

That night, just before dinner, Nancy asked Danny about the meeting with Ken. He told her how angry his grandfather became at the idea of taking “Blasingame” off the firm name while he was still alive. He didn’t mention Ken’s insulting “stupid” remark or his rejection of a parting handshake – not wanting to get Nancy riled up even more than she was likely to be.

“So what do you intend to do?” she asked.

“I haven’t decided yet. I do have a crucial role to play here – the partnership agreement gives me the power as Chief Operating Officer to block the name change.”

“Well, how about that!” she exclaimed – “Isn’t that something? I assume George Green is aware of this, but does Ken know you have that power?”

“It never came up during our discussion. But the provision was adopted while Ken was an active partner, so I’m sure he knows or will find it out.”

After a moment of reflection, Nancy said, “Let me ask you, Danny – did Ken tell you to oppose the change?”

“No – he just complained about it.”

“Did you tell him you would oppose it?”

“I didn’t say what I’d do.”

She thought for another moment. “Would you be for the name change if your grandfather weren’t involved? What’s your view on the branding issue itself?”

Danny mulled it over briefly. “Well, I can understand the rationale, although it doesn’t strike me as a game-changer . . . I guess I’d probably go along if my grandfather weren’t involved.”

They were both silent for a while before Nancy spoke. “Let me pose a key question. Do you think that opposing Green on this issue is wise on your part? After all, it’s an issue where you don’t disagree with the substance of what’s proposed . . . and George is a powerful guy.”

Danny couldn’t disagree with Nancy’s description of George as powerful – he was certainly that. He was also, in Danny’s opinion, a first-rate chief executive, who had done much to bring the firm to its current eminence and was the best possible man to spark its anticipated expansion.

When Danny didn’t respond to her right away, Nancy bored in. She reminded Danny of the ongoing inter-family strife, with Ken and him on different sides; she recalled the various times that Ken hadn’t stood up for Danny; she brought up the several occasions when Ken failed to give Danny any recognition for his accomplishments. *I can only imagine*, Danny

thought as she continued, *what she would have done with Ken's insults during today's encounter!* Finally she asked him, her voice tinged with sarcasm – “And yet, you're now thinking of seriously exposing yourself on Ken's behalf?”

Danny shook his head in mock irritation. “Hey, Nancy, I would think you'd be proud of me if I were to stand up for Ken, even though it might hurt me in the firm – a sort of ‘profile in courage’.”

But Nancy didn't relent. “You may consider it courageous, but frankly, I think it's foolish on your part. I'm just a lot more practical than you are. Look, Danny, right now you're riding high in the firm as its C.O.O. and Green's fair-haired boy. If you block him from doing what he and the other partners want to do, he could replace you as C.O.O. with one of his guys and get the name change approved anyway – while you'd be back in the ranks, having accomplished nothing except incurring his wrath.”

Danny listened patiently and decided not to get into an argument. Having said her piece, Nancy broke off the diatribe abruptly. “Okay, let's eat some dinner.”

* * *

Danny paid a visit to Sam Hearn's office the next day. He filled Sam in on his meeting with Ken Blasingame, and conveyed his grandfather's livid reaction to news of the proposed name change. He reviewed some details of the cool relations between himself and Ken over the years. He also spoke of Nancy's opposition to Danny blocking the name change.

When he asked the older man for his advice, Sam didn't hesitate. “I think Nancy is right. There's no need for you to be a martyr standing up for the old man. He didn't stand up for you. She's cut to the heart of it – you have to think of yourself.” He paused, and then said, “I want you to know I won't be disappointed if you fold on this one.”

* * *

On Friday, Danny carved out a half-hour alone in his office to reflect on where he stood regarding the name change.

His initial indecision had disappeared. Almost every criterion he considered pointed to his support of Green's proposal. He went over them once more in his mind:

- *The strong arguments to acquiesce voiced by my wife, who is unlikely to be forgiving if I buck the trend and pay dearly for it.*
- *The go-ahead from Sam Hearn, a long-time Ken supporter.*
- *The fact that everyone else on the Executive Committee supports this as a prudent business matter – a conclusion with which I don't really disagree.*
- *My own indifference as to whether my grandfather's name is on or off the door.*
- *The reality that Green – my mentor and supporter at the firm, who made me C.O.O. – is championing the change.*
- *And finally, my recognition that I've never previously, stood in the way of George Green and am reluctant to do so now.*

As Danny ruminated, he thought back to some firm history. He'd been aware that Green disliked Ken, to a degree that seemed to go beyond Ken's lack of support for Green as X-Comm chair. Danny didn't know why this was so, but he realized that Green was capable of acting in ways that could be interpreted as further payback to Ken. There was, for instance, that timely phone call he got from Green just days after Ken retired, inviting Danny into the firm – almost certainly a maneuver timed by Green to irritate Ken.

On further reflection, Danny came face-to-face with his real hidden fear – that some day Green might decide to harm *him*, Danny Davidson, as an indirect way of tormenting his grandfather. He realized that this may have accounted for why he had never crossed Green, or

even publicly disagreed with him – fearful of providing an excuse for the Managing Partner to take any such action. The potential for such retribution now existed; if he publicly blocked Green’s proposed name change in order to support his grandfather, there was no telling what Green might do to punish him, and thereby inflict a penalty on Ken. So Danny came to the following additional conclusion:

- *If I oppose the name change, Green can, and probably will, achieve his goal by replacing me with a new C.O.O. – in which case, I will have blocked it in vain, suffered an embarrassing and costly demotion, earned the future disrespect of the head of the firm, and caused additional spite to be aimed at Ken.*

Finally, any obligation Danny might have felt to support his frayed family tie was negated by the rude way his grandfather treated him on Monday – as if it were Danny’s fault that Green made the proposal, and how “stupid” he was to even raise the issue with Ken.

The choice Danny initially considered difficult now seemed much easier to make

* * *

Friday afternoon, George Green and Arnie Abbott met briefly in Green’s office. Green was slated to be out of town for the weekend working with a major client, so they wouldn’t have a chance to get together before the Monday morning X-Comm meeting.

Arnie said, “I’ve tested the name change informally with a few partners, and they’re all in favor of it. Getting the 75 percent partnership vote won’t be any trouble at all.”

“That’s good to hear,” said George. “I’ve run it by a few major clients, as well as one or two prospective accounts, and they liked the idea. I also tried it out on two influential gurus – one from the financial press and one from an accounting publication – and it went over well.”

“In addition, I spoke to the job placement women at three major colleges, all of whom were affirmative.”

“Okay, let’s report all that to the X-Comm on Monday”

* * *

On Saturday morning, Danny took Jake to a late-season soccer game his play group sponsored. Afterwards, the two of them enjoyed their regular lunch at a favorite diner, featuring tasty bacon cheeseburgers. They spoke about soccer and also about chess, which Danny had taught Jake how to play several years earlier. Jake had taken to the game, and father and son had good matches now, although Danny still prevailed.

While they were waiting for the ice cream dessert, Jake said, “Dad, I couldn’t help overhearing you and Mom earlier this week. She didn’t sound happy. Can I ask what’s up?”

Danny wasn’t anxious to involve his son in what was happening, but he felt the need to respond to the question. “I have a decision to make at the firm – it’s that thing I mentioned briefly at dinner on Tuesday – and your mother feels strongly I should come out a certain way.”

“Do you agree with her?” asked Jake.

“Yes, probably. Also, a wise old fellow at the firm, who I greatly respect, supports your Mom’s view.”

The waitress arrived with the ice cream. Jake swallowed a large spoonful and then, unexpectedly, said, “Well, would you like to know what I think?”

Danny was stunned. Jake had rarely showed any interest in his father's profession or gotten himself involved in anything like this. But it was an encouraging sign of Jake's maturing, so Danny replied, "I sure would."

"Well, then," said Jake as he hoisted more dessert to his lips, "you need to tell me what it's all about."

Oops, thought Danny, *I should have been prepared for that before I spoke.* So he offered Jake a simplified version of the issues, including reference to the fact that Ken Blasingame, Jack's great-grandfather – who the youngster called "Grand-papa" – disagreed strongly with what was being proposed.

When he finished, the first question Jake asked was, "Does the firm care how Grand-papa feels about it?"

Danny decided to be candid. "Evidently not."

"Does the firm care how *you* feel about it?"

To answer this, Danny realized, would take further explanation. "Well, they have to," he said, and proceeded to tell Jake about his power as Chief Operating Officer to block the proposal.

"But Mom and that old guy don't think you should do that – right?"

"That's right – they think I shouldn't."

"Why?"

Danny was in so deep now that he felt he had to keep going. So, after arming himself with a spoonful of ice cream, he told Jake about how the firm could get it done anyway. "All they would have to do is replace me on the Board. This would hurt me at the firm, especially with the top partner who has always been good to me."

Jake took all this in, and then steered his inquiry in another direction. "I'm just wondering, Dad – does Grand-papa know that you can block it?"

Oh, this kid is sharp. The way he's boring in on me reminds me of how he likes to mount an attack on my king over the chess board. "I think so, but I'm not sure."

"If Grand-papa knows you can block it, and you don't, he's not going to be happy with you, is he?"

The kid deserves a straight answer. . . ."Right."

"Does that bother you?"

Danny realized how rarely he'd spoken to Jake about his relations with Ken – perhaps because it was embarrassing to acknowledge the rift that had come between them. Now, however, he had to face up to it. "It does bother me. But as you may have observed, your grandfather and I aren't too close."

Jake didn't hesitate with his reply. "I know. He isn't interested in me either."

Oh, my God, Danny thought, here's a subject I haven't let bother me much lately, but evidently Jake has. "You don't see your Grand-papa much at all, do you?"

"No, I don't"

“Would you like to?”

Jake didn't reply right away – as if he was measuring the words he'd be speaking. “It might be good. You know, Dad, I never knew my grandfather.” Danny's father had died before Jake was born. “I hear that Grand-papa is still pretty smart. There might be time for me to learn some good stuff from him. I have some friends with grandparents they really like”

Danny pondered this. *Should I expose Jake to his great-grandfather?” Ken was influential to me when I was a boy. But given the current state of affairs, would Ken be willing to mentor my son?*

Jake broke into his thoughts. “Anyway, Dad, I really don't want to influence your decision. The points Mom made sound strong, and I wouldn't second-guess you on this .” At which point, Jake stopped talking and scooped up another ample chunk of ice cream.

* * *

On Saturday afternoon, Amy brought out a pot of tea, which Ken and she sipped in their living room while discussing various matters.

“Dad,” said Amy, “let's assume they decide to change the firm name against your wishes. Do you have any recourse?”

“Not really,” replied Ken, in a resigned tone quite different from his exasperation of a few days earlier.

“Will you do or say anything?”

His reply was almost playful. “I suppose I could send out an email to my friends – the few who are still around – to the effect that, notwithstanding the firm’s name change, I am still very much alive”

Amy looked surprised. “Would you do that?”

“I’d be tempted to – but you’d have to promise me you’ll keep the wording I use from being too sarcastic”

She smiled and took a sip of tea. They were silent for a minute.

“Sometimes I wonder,” Ken said, “how Danny’s boy Jake turned out. I haven’t seen him in a longtime. Do you keep tabs on him?”

“Not really. But if you’re curious, why don’t you arrange to have him come over one of these days?”

“I am curious, but I don’t know whether it’s appropriate when his father and I aren’t getting along. Still, it’s a shame for me not to see more of that boy in the next few years”

* * *

It was Sunday morning, a day before the X-Comm meeting to decide on the name change. Danny was alone, seated at his desk in the guest bedroom of the Davidson apartment. He’d carved out an hour to reach a final decision on what his position would be.

On a long yellow legal pad, he had listed the various factors involved in the decision – risks, opportunities, etc. There was a decided numerical preponderance in favor of going along with Green’s proposal.

He leaned back in his chair, as his mind went back 22 years to the summer between his junior and senior years at college, when he was facing another decision – how to spend that summer.

His father had intervened to help him decide, and he visualized them sitting side-by-side at the dining room table. Harry produced a yellow legal pad and drew a line down the center of the page.

“Now, Danny,” Harry said, “we’ll list on the left side of the line all the advantages of you staying here in New York, and on the right side the advantages of going to Atlanta.” His father then began to tick off the various factors.

Danny couldn’t remember them all now, but the New York advantages included a high-paying job, no cost for room and board while living at home, an evening course he could take to better prepare him for the profession of accounting, use of the family car, and so on.

In fact, every one of the advantages listed except one wound up in the New York column on the pad. The single advantage of going to Atlanta was that he could be with Nancy, whom he’d met the year before and was enrolled in Emory’s summer school.

Danny recalled that his father was careful not to openly inject his own opinion into the decision, but Harry looked pleased that his yellow pad method had pointed so clearly toward the New York option he undoubtedly favored.

And, of course, Danny remembered wryly, I went to Atlanta.

Or, as Abe Lincoln is said to have put it, when his was the only affirmative vote at one of his cabinet meetings, “The ayes have it!”

And suddenly, Danny knew what decision he was going to make. True, almost all the arguments he'd been considering on Friday had him going along with George Green's proposal. But his conversation yesterday with Jake had opened his mind to additional considerations he'd formerly ignored or discounted.

It wasn't just his newly aroused hope that Jake could have a relationship with Ken similar to what he'd experienced as a youth, although that wasn't insignificant in his thinking.

Just as Jake had awakened him to one human element of the decision, so Sam's statement of support for Ken's refusal to waive the anti-nepotism rule for Danny had hit home. Danny had long attributed Ken's decision to the family rift, but now he realized that sound practical considerations informed Ken's judgment. And that led to Danny's recognition that he himself bore a good share of the blame for the long-estranged relations between him and his grandfather.

Which means, Danny reasoned, that as between the two of us, it makes sense for me to be the one who tries to repair the relationship while there's still time. And I happen to have a chance right now to take a position, supportive of Ken, that would show him my heart is in the right place.

Danny also realized it was high time for him to put aside his fears and stand up to Green. Here he had been presented with an issue on which he could take an adverse stand that, given the family ties, was a principled one. And the branding impact of the name change wasn't really so significant – certainly not something that cried out for necessary instant action.

I'm beginning to think, Danny pondered, that Green is rushing things unnecessarily – maybe just to have the satisfaction of putting Ken down for past problems between them. George could wait a few years and show some compassion until the old man passes away.

At this point in his musing, Danny did consider briefly how his mother might react to her son being on the verge of standing up for her father, who many years ago had not stood up for her. *Would Betty feel this sabotaged the support I gave her in those trying year after she broke with Amy and then with Ken?* Danny was aware that he couldn't predict what her response would have been, but he took comfort in the thought that the compassionate aspect of supporting his aged grandfather would have ultimately won her over. *And besides, he admonished himself, I have to base my decision here on my own present feelings and not be hobbled by a sense of past injustice.*

Danny recognized the risk to himself of blocking the name change. But he understood this was true of many decisions one has to confront in life, between a pair of unappetizing choices. "So be it," he concluded.

Having reached his decision and thinking clearly now, Danny reckoned that it would be wise to let Green know where he stood before tomorrow's meeting started. Since George was out of town working with a firm client and wouldn't be returning to New York until that evening, Danny decided to send him an email, which read as follows:

"George –

"I'm writing this because I don't want to blindside you at the upcoming X-Comm meeting.

"I've spoken to my grandfather about the proposed change in the firm name. He is extremely opposed to our taking this action now, while he's still alive.

As a result, and in order to pay Ken Blasingame the respect he's due from me and members of my family, I can't support the name change at this time.

See you tomorrow.

Danny"

* * *

At the X-Comm meeting the next day, George Green began by summarizing the section of the CVI report that dealt with the name – citing the business reasons why this new branding would improve the firm’s visibility during expansion. He gave examples of other accounting and service-oriented firms that had taken this kind of action. He mentioned the favorable reactions he’d received from present and prospective clients and press sources, and also Arnie’s affirmative report on his conversations with other partners and college placement offices. He noted that the expenses of making this change would not be great.

Green concluded by stating he was in favor of making the name change without delay. He then went around the table to ask each of the other members how they felt. The first three he called on – Abbott, Ellsworth and Jenkins – echoed approval of the change.

Turning to Danny, Green said, “I understand that you have some reservations about this, Danny – why don’t you explain to the rest of us what they are.”

Danny told them he didn’t necessarily disapprove of the potential business merits of the name change, as spelled out in the CVI report. Nor did he have personal reservations based on his familial tie to Blasingame. “However, I know that adopting the name change now, while he’s still alive, would be very painful to my grandfather. Considering his age and frail health, it’s unlikely we’ll need to wait too long until his passing. For that reason, I recommend that we table the change for now and revisit it at a later date.”

In the ensuing discussion, which Green mostly stayed out of, the three other X-Comm members acknowledged Ken’s prior importance to the firm and expressed sympathy for Danny’s deference to his family tie. But each ended up voicing variants on the theme that “the present and future of the firm are matters for the active partners” – that the firm should not be held hostage to Ken’s sentimental attachments to the past.

Danny acknowledged the points they made but didn't retreat from his position. After it became obvious that nothing further could be accomplished, George Green summed up the situation for the group.

"Well, as you all know from the provision in the firm's partnership agreement, we need the support of the Chief Operating Officer in order to recommend this course of action to the firm. Accordingly, in view of Danny's present reluctance to approve this change, we have no recommendation to make to the firm at this time.

"I'm not happy with this outcome, so I suggest that we revisit this issue in a month or so. By that time, perhaps Danny will have reconsidered and decided to go along with the rest of us. I'm sure that if Danny joins his colleagues on this committee, the 75 percent vote of the partners required will be forthcoming. Should we remain in disagreement, then we'll need to consider other steps we might take to solve the problem.

"This meeting is concluded."

* * *

Arnie Abbott stayed behind after the X-Comm meeting, as he often did, to privately "take Green's temperature" as to what had transpired. Danny's decision to block the name change had not been expected by anyone – at least until George received Danny's email the night before. Green and Abbott had not had an opportunity to discuss it before the meeting.

"Well," Arnie began, "what are your thoughts?"

George grimaced. "Frankly, I never thought I'd see the day when the young guy I made into a star would turn against me. I can hardly believe it."

“Had you heard anything before the meeting?”

“He did give me a heads-up last night in an email. It was a decent thing to do, I suppose. It gave me time to prepare my response.”

“So what do we do now?”

George settled back in his chair. “Let’s start thinking of how we can bring pressure on Danny to change his mind. If he capitulates, I won’t hold this one blemish on his record against him.”

“What if he sticks to his guns? Would you try to amend the partnership agreement to remove the C.O.O. veto?”

“No, that’s a complicated procedure that involves all the partners. I’d just remove him as Chief Operating Officer. He’s been a good C.O.O., but he’s not irreplaceable; and we’ll get one of the partners into the job who’s committed to the change. Maybe we should hit Danny with a few other blows For instance, how about his compensation . . . ?”

* * *

After the X-Comm meeting Monday morning, Danny called Amy to ask if he could come over to the Blasingame apartment that afternoon to bring Ken up to date. Amy consulted Ken, who agreed to see Danny at 4 pm.

The coolness Danny felt at his last visit still permeated the room as Danny reported in terse terms on the meeting.

“As you probably know, Ken, the partnership agreement requires any change in the firm name to be approved by both the Managing Partner and the Chief Operating Officer. I guess this is a holdover from the days when West held sway and had both titles. Well, I declined to approve the change. After some discussion, Green tabled the matter for a month or so. I’m sure he figures they’ll be able to convince me to come around. But I don’t think they’ll succeed.”

The news came as an obvious surprise to Ken, from whom questions soon flowed. He wanted to know all the arguments Green had made, the rationale given by Danny to the Committee, the comments from the other members, and so on.

Ken then brought up the possibility of Danny being replaced as Chief Operating Officer by a name change advocate. “Well, replied Danny, “Green didn’t actually say so, but I think it was implied.” The men discussed other possible adverse effects to Danny’s career; Green’s antagonism could result in Danny’s compensation being sliced, as well as his standing both in the firm and outside being diminished. Danny answered Ken’s questions honestly, but did not attempt to evoke sympathy for his plight.

As the questioning tapered off, Danny excused himself to take an important call from his office. When he left the room, Amy said to Ken, “I’m proud of Danny – standing up to protect your name, at the risk of real cost to himself.”

Ken did not reply. He just sat there, seemingly brooding to himself.

But when Danny came back into the room, it was a different Ken Blasingame than Danny – or even Amy – had ever seen. As Danny later recalled, it was like the moment at the end of the movie, *The Bridge on the River Kwai*. To keep up military morale in the ranks of his prisoners-of-war regiment, the British Colonel, Alec Guinness, had directed his troops to build a strategic bridge that the Japanese weren’t capable of doing for themselves. In the final scene, the Colonel suddenly realizes that his countrymen had come all this way to risk their lives to

blow up the bridge. The expression on Guinness's face – now shadowed by Ken – told it all: "Oh God, what have I done?!"

In a burst of emotion and with tears in his eyes, Ken spoke. "Danny, Danny, I realize I've been a selfish old man – I'm ashamed of myself. I'd be heartsick if your career is damaged just for protecting my foolish ego. You must save your own skin – not mine." He paused for a moment to catch his breath. "Can I say it any clearer than this: I hereby release you from any obligation to block the name change."

Ken then motioned for Danny to come over to where he was seated. When Danny did, Ken wrapped his arms around his grandson and – tears streaming down his face – said, "I've been a fool, treating you so coldly over the years, just because you tried to help out your mother. You didn't deserve it."

Ken took out a handkerchief to wipe away the tears before continuing. "I'll admit I've also missed having a relationship with young Jake – like the one I had with you before all this foolishness intervened."

Ken gave Danny another vigorous hug. "And to cap it off, I'm embarrassed by the disgraceful way I behaved toward you at our meeting last week. You've grown into a first-class man without any help from your grandfather – a grandfather, I might add, who finally realizes how proud he is of you, and of what you've achieved, not to mention the courage you've shown on this name change issue."

Danny, whose eyes had also moistened, returned his grandfather's hug. "Don't take it all upon yourself, Ken. I've been a neglectful grandson. It was childish for me to be peeved over your not waiving the anti-nepotism rule – your decision was justified . . . I'd have been more mature if we had stayed closer."

The restorative session went on for a while longer, concluding with the two of them pledging to resume without further delay the warm relationship they had 25 years ago.

* * *

Danny hadn't told his wife in advance what position he intended to take at the X-Comm meeting that day – not wanting to risk being influenced in the other direction by reiteration of her “practical” posture. So the same night, at dinner alone with Nancy, he needed to start with that before relating what happened in his subsequent meeting with Ken.

“Honey,” he said, “let me first tell you all of what happened today – both the X-Comm meeting and my later meeting with Ken – and then we can discuss the whole situation.”

“Okay, Danny,” she said, “I've got my marching orders. So shoot.”

He first related what he'd done at the X-Comm meeting, promising to take her through his thinking as to why he had come out that way once he finished the whole story. He could see her visibly wince as she learned how he put himself at risk with Green and his other partners. But then, when he followed up with the emotional scene at Ken's apartment, he could sense Nancy's obvious disapproval softening. When he finished, she asked – with just a trace of playful sarcasm – for “permission to speak.”

Nancy started out by expressing appreciation for the impending family reconciliation. But she quickly revealed that her principal reaction was of a more practical nature.

“I'm just glad that now you can back off your martyr-ish opposition to the name change with a clear conscience. You won't suffer at the firm, and we can keep living as well as we have been” Her eyes took on a playful aspect as she went a step further. “Maybe you can even

wangle a pay raise for relenting on the name. But don't tell Green that Ken released you from blocking it. Try pretending you're doing this in spite of the old man"

* * *

The next day Danny went to Sam Hearn's office and told him about his meeting yesterday with Blasingame.

"Well, then," said Sam when Danny had completed his report, "it's resolved – you're off the hook."

"Yeah, I guess so "

"I've always been a Ken Blasingame fan – I'm glad he finally saw the light."

"I must say I was touched by his concern for my well-being."

"That's the kind of guy he can be"

They went on in this vein for a few minutes. Then, after a short silence, Danny took a different tack. "Sam, I don't want to give up on this so easily."

"Oh, come on, Danny – there's no need for you to go out on your sword. In fact, since Ken has told you he doesn't want you to be obstructive, he might get angry as hell if you were harmed trying to protect him from something he's already given up on!"

Danny nodded his head. "I see your point, Sam But let's face it – Ken is just being magnanimous. What would really please him is a resolution to this issue where the firm name

stays the same *and* it *doesn't* hurt me. That's what I want to come up with. Will you help me explore some possibilities?"

Sam smiled. This was clearly a chore he would enjoy taking on. "Fair enough. I'll tell you what the key is – how can we make it worthwhile to Green to back off for now? Is there something we can give him to accomplish this? . . . Offhand, I can't think of anything . . . If that won't work, maybe there's some way that we can hurt him – something that we'd be willing to forego if he backs off."

They proceeded to explore various possibilities of how they could make it worth Green's while to relent, but none seemed workable. Danny began to think that it was just a pipe dream . . . But just as they were about to take a break, Sam came up with a fresh recollection.

"Something just came to me, Danny, from way back when Ken was running the firm and Green was just another accountant – I think he'd recently become a partner. I remember hearing one day from someone that Green had messed up – I can't recall what he'd done or failed to do – and that Ken had covered it up for him. . . ."

The news got Danny excited. "Now you're talking! But what was it?"

Sam scratched his head. "I don't remember. It might have been an error on one of his audits . . . I'm not sure I ever knew what it was, and it never came out publicly . . . Why don't you ask Ken about it?"

Danny shook his head. "No, I'd like to keep him out of this. . . Who else is still around that might have known about it?"

Sam thought for a while and then said, "Well, Paul Pryor would have known about it – he and Ken were generally on the same page regarding firm operations. Paul's no longer with

us, but maybe he mentioned it to his wife, Polly. She always was an incurable gossip In fact, now that I think of it, maybe she's who I heard it from at one of our lunches And that sprightly widow Polly is still very much around"

* * *

The next day Danny paid a visit to Polly Pryor. They had never been close, and he hadn't seen her in many years. When she greeted him, he noted that she looked younger than her years, with a youthful sparkle in her eyes.

Polly was curious as to why he'd come. Danny told her that the X-Comm, led by George Green, was proposing to take the names of her husband and Ken Blasingame off the firm title. It was clear to Danny that although elimination of the Pryor name was contemplated, she'd heard nothing of this previously.

When he finished his narrative, Polly asked, "How does Ken Blasingame feel about it?"

"Not good. He says it's insulting to someone still alive and will make people think he's dead. I sympathize with him, but it doesn't look like I can prevent it from happening."

"Well Paul is dead, so he's in no position to complain. I can't say I'm happy about it either – I'm no fan of George Green – but what can I do?"

"Can I speak to you candidly, Polly, with assurances on both our parts that what we say won't go any further?"

"Absolutely."

“To block this proposal – or at least to postpone it until Ken dies – I need to find some leverage to use on Green. Your old buddy, Sam Hearn, was a partner of the firm back then, and he seems to recall hearing many years ago that Green screwed up on something, or perhaps committed some indiscretion. He also remembers hearing that Ken and Paul hushed things up, so that no word got out about it. In fact, Sam says, he may actually have heard about this from you, at one of the lunches for that civic committee you were both on. But he can’t remember the details. Do you, by any chance, recall hearing about something like this from Paul?”

Polly’s eyebrows knitted as she pondered the question for a minute. And then a big smile filled her face, almost as if a comic strip light bulb had flashed on over her head. “I know exactly what it was!” she said – “and you’re going to love it – with all this ‘me-too’ stuff going around nowadays.”

“I’m all ears,” said Danny, aroused by the prospects.

“One day, probably sometime in the mid-’90s, a young secretary at the firm came to Ken Blasingame to complain about the behavior of George Green – what we’d call sexual harassment today.”

“Wow!” Danny exclaimed.

“I remember Paul telling me about it the next evening, when he got a little high on cocktails. He didn’t go into the details, but said that Ken had asked him to look into it. What he found was that her claim was plausible and documented – Green had evidently made several unwelcome passes at a pretty young secretary and refused to leave her alone.”

“So what did Ken and Paul do about it?”

“They did what a lot of people did in those days – they hushed it up and raised the secretary’s salary after she agreed to drop the charge.”

“Did Paul say why they decided to do that?”

“I think that Green, although a youngster, was the key guy on a big audit – plus he was thought to have a lot of long-term potential Come to think of it, I probably did mention something about it to Sam – I used to be such a gossip”

“Is there anything else you remember?”

She thought for a few moments. “Well, I heard that Green strenuously denied the secretary’s claim. Ken and Paul weren’t convinced by his denial, and they made Green pledge never to do anything like this again. In return, Green asked them to promise not to say anything about it. This was easy for Ken and Paul to agree to – after all, they didn’t want news of it to get out either. As far as I know, they abided by that promise” Here, Polly’s face took on a devilish look as she completed her last thought. “But *my* lips are *not* sealed!”

Although intrigued by this news, Danny realized he’d have to give serious consideration as to how it might be used. He could see that Polly would clearly be a willing partner in whatever he chose to do – she was no fan of George Green. Danny said he would get back to her soon.

* * *

In his office later that day, Danny mused over what Polly had told him. The question now was how to exploit this explosive info. He explored various possibilities, much in the way he evaluated making a key move in a hotly contested chess match – what works, what doesn’t, what are the gains, what are the risks

He had now learned an aspect of the Blasingame-Green relationship that was never clear before. As Danny pictured how his moralistic grandfather must have been shocked upon hearing of Green's debauched behavior, Ken's obvious distaste for Green became much more understandable.

In terms of how to proceed, Danny began by ruling out speaking to Ken about it. *Ken won't approve of what I'm thinking of doing – especially since he's already released me to go along with Green's proposal. What I need to do is pull this off and then present it to Ken as a fait accompli – but without him ever knowing how it happened to come about.*

Danny was also reluctant to confront Green directly with the new revelation. *If I do, it might reflect badly on Ken, since Green is likely to assume that Ken was my source for unearthing that long-ago incident. Even worse, if it's seen as coming from me – no matter where I got the info – Green is likely to be my worst enemy for the rest of our years together, which is definitely not in my interest.*

Danny thought long and hard about the issue of how to proceed and finally came up with a promising – although certainly not risk-free – strategy.

* * *

Danny passed on to Sam Hearn what he'd learned in his meeting with Polly Pryor, to Sam's evident delight. "Bingo!" the old fellow exclaimed – "and now I remember that this was just what I heard from Polly that day at lunch. But to protect Paul, she swore me to secrecy, and so I had forgotten all about it."

Danny said, "But now that you know this, Sam, I'm not going to tell you how I'm going to use it. I don't want your fingerprints to appear on anything I do."

After Danny left the office, Sam decided to call up his old friend, Polly Pryor, to congratulate her for coming up with the crucial information about Green. She was delighted to hear from him, and they had a long conversation, mostly about their good times together in the past.

While they were still talking about Green, Polly said, “You know, Sam, I’ve been thinking about my meeting with Danny, and I realize there’s one detail I forgot to tell him. It may be significant, so please pass it along to him. As you know, Ken was a very moralistic guy; and, according to Paul, Ken became quite agitated over what Green had done. He chewed George out unmercifully – it was, in Paul’s words, a tongue-lashing that Green wouldn’t soon forget.”

After his call with Polly, Sam reflected on what he’d just learned. He wasn’t surprised that Ken had been sore as hell at Green. It had undoubtedly colored Ken’s distaste for George going forward, and may have been a major factor in why Ken hadn’t backed Green for Managing Partner when Ken retired.

But, Sam realized, it cut the other way too – probably accounting for a big part of Green’s antipathy toward Ken. After more than two decades, George could still be seething over Ken’s no-holds-barred chewing-out.

Still another trigger, Sam reflected, could be akin to a phenomenon he’d observed more than once in the sphere of client relations. When a professional, such as an accountant, sees a client at the client’s absolute worst – impetuous, irrational, self-pitying – the client may never feel comfortable using the professional again. He just doesn’t want this guy around as a reminder of his bad day.

In this case, Sam thought, Green no doubt resented that Ken had seen him at his absolute worst – as a sexual predator. Green may have wanted to find ways to punish Ken for being a witness to this. Sam speculated that might have accounted for Green trying to remove

Ken's name from the firm before the nonagerian's death – a way for Green to make sure that Ken would “feel the burn” while he was still alive! And Green undoubtedly felt protected from retaliation by Ken's promise – which Green knew Ken would keep – never to say anything about the secretary's complaint.

Well, Sam thought, notwithstanding Polly's request, I'm not going to tell Danny about the tongue-lashing. The kind of retribution gene that Green may possess is pretty nasty. Danny will have to deal with Green going forward, and I don't want to make it tougher for him to work with George.

* * *

The first step in Danny's plan was to send an email to Green, which read as follows:

“George, I'm giving this matter of the firm name change further consideration, as you urged me to do. It occurs to me that up to now we've ignored the Pryor element in all this, as far as I know. Although he's deceased, I understand his widow Polly is still alive.

“I suggest that, as a matter of courtesy, she should be told what's being contemplated. It could be a letter or email that simply informs her in advance of what might occur – but without asking for her consent, which isn't needed. The message should probably come from you, as the X-Comm chairman.”

Green received the email from Danny and was pleased to see that Danny was reconsidering his stand. As for Danny's suggestion, it sounded reasonable, so he sent a message to Polly Pryor along the lines Danny recommended.

* * *

Danny had alerted Polly Pryor that she might be receiving an email and asked her to contact him when it arrived. He briefed her on the reply she should send to Green. "Send it just to him," Danny said. "Make sure it's clear that no copies are being sent to anyone else." He also told her to use the kind of words that sounded like they came strictly from her, not from someone else.

The guts of Polly's email to Green ended up reading as follows:

"George, I received your email. I want you to know I'm appalled that the firm would consider a change now, after all the success it has achieved under its present name, much of which was due to the efforts of those two name partners you want to abolish from the letterhead.

"I guess I really shouldn't be surprised. You're just as mean-spirited today as you were twenty years ago – when Paul told me about that unforgivable incident involving you and the secretary that they managed to hush up with firm dollars"

* * *

Danny wanted Polly's reply to do just one thing – to show Green that not everyone had forgotten about his indiscretion, but without tying the specific recollection to either Blasingame or Danny. It was merely the product of one irate widow's memory. But he wanted Green to worry that she could be a disclosure threat if the name change wasn't deferred. Danny did not want the incident to come to light publicly, because if it did and had the effect of squashing the name change, Green might suspect it was Danny's idea, thereby undermining their future relationship.

So Danny, on his own and using his chessboard-savvy analytical approach, tried to come up with a workable resolution that was not dependent on disclosure of Green's wayward

moment. What he needed was a fresh element that would enable Green to back off gracefully from instituting the name change now, while offering him some other benefit besides non-disclosure of his indiscretion. Now, if Danny could also realize a benefit out of it, well, that would be an extra plus And then it came to him.

It came when he induced himself to stop thinking of Green as an implacable adversary, and also put aside for the moment viewing him as someone who had committed a serious indiscretion two decades ago. Instead, he reverted to his prior view of Green – as the most important professional in the firm, a skillful manager whose tenure as Managing Partner had been quite successful, and whose leadership would be crucial during the decade ahead in piloting the firm’s ascent into a higher echelon of accounting firms.

Then he reintroduced into his analysis the issue of the sexual harassment claim. Public disclosure of it would likely be explosive in the current climate. But if that didn’t happen, could he live with his own knowledge of it having occurred?

Danny was not a strict moralist like his grandfather, but it did require a healthy dose of rationalizing on his part to reduce the event’s impact to something he could abide. There was, of course, Green’s denial, which did introduce a she said/he said quality to the encounter. If it did occur, it happened decades ago, in a different kind of era, and when George was a much younger man. The incident was apparently an isolated one. And, at least to Danny’s knowledge, George had never done anything of that nature since then, and was quite unlikely to repeat his indiscretion going forward.

After Danny took all these aspects into consideration, the new element he needed to introduce into the picture wasn’t that hard for him to discern

* * *

Having waited to be sure Green had received Polly's email, Danny paid a visit to the Managing Partner's office. Danny guessed that the dour look on George's face was probably attributable to Polly's efforts. Without any preliminary small talk, Danny said, "On the name change issue, I want to propose a compromise resolution."

Danny could tell from the way Green perked up at mention of a compromise that his plan was working – Polly's letter had laid the groundwork for Green to consider an acceptable change on this issue.

"Let's hear it," said Green.

"Okay," Danny said. "You back off for now on the name change, on the grounds that you simply can't get it through the X-Comm against my current opposition, and you don't want to have to replace me as Chief Operating Officer. I will commit to the X-Comm that I will not stand in the way of a name change when Ken dies. Remember, George, he's 90 and in failing health."

At this point, Danny paused briefly to assess Green's reaction. As he had expected, Danny could tell from Green's dubious expression that this wouldn't be enough to win him over. This was why he needed to add something extra.

Danny continued. "And George, assuming I'm still C.O.O. when Ken dies, I will commit to you personally that when you raise the name change issue again, I will recommend to the X-Comm that the firm name be changed to 'West Green'."

As Danny dropped this bombshell, the look on Green's face told Danny that he'd struck paydirt. Linking Green with the fabled West must have been Green's long-held but unexpressed desire. With Danny's commitment, the idea for the new name would come from another persuasive source – the grandson of a former name partner whose name was simultaneously being removed. And for Danny's recommendation to have maximum weight, he had to remain

Chief Operating Officer and a member of the X-Comm – a worthwhile plus for Danny to achieve out of this situation.

“You know, George,” said Danny, now doing a little selling, “not only do you deserve such an honor on the merits for your splendid leadership, but it’s also terrific from a branding standpoint – the old pro and the current one teaming up to lead the firm to the next level.” And Danny concluded with this thought: “Just think of how well other two-name powerhouse accounting firms have fared – Price Waterhouse, for instance.”

It was not a hard sale to make. From everything Danny could see, Green really cottoned to the idea of his own name appearing on the front door of the firm. Moreover, Danny knew that Green must have been worried about Polly’s email becoming public, since he had told the other X-Comm members he’d sent her a letter; if the name change were then to proceed, they might ask to see her reply. And as far as Danny could tell, Green did not detect Danny’s hand – or Ken’s, for that matter – as being behind Polly’s rant.

So Green accepted Danny’s proposal, with the two of them agreeing that nothing would be said to the X-Comm – or to anyone else, including Ken Blasingame – about “West Green.”

At the next X-Comm meeting, Green asked Danny to leave the room briefly. Then he told the other members of the X-Comm that he could not get Danny, “who is under Ken’s thumb,” to agree to allow the name change. He said that he was reluctant to replace Danny as Chief Operating Officer, because “Danny has become too important in that role to kick out.” “Besides,” he said, “my hunch is that Ken won’t live long anyway, and Danny has indicated he will support the change then.” The X-Comm went along with the proposed resolution.

As for Green and Danny, they become buddies again, with Danny’s role as C.O.O. secure for at least the near future.

* * *

After the X-Comm meeting, Danny called Polly Pryor to tell her of the outcome – minus, of course, his pledge to recommend adding Green to the firm name, which he didn't think would go over too well with her.

"Polly," Danny said, "thank you for the invaluable role you've played in this. Paul would be very proud of you. Please don't tell anyone else about Green's behavior back then – it took place over 20 years ago, and it would be better for all concerned if this were just our little secret."

Polly mouthed a conspiratorial chuckle and promised to keep it in confidence.

Danny also briefed Sam Hearn on the result, again without mentioning his pledge. "Your coming up with that long-ago memory of Green's misstep was critical here to unlocking the compromise. It won't be disclosed further, but now Green is aware it hasn't been forgotten."

Sam congratulated Danny on what he had pulled off.

After swearing her to secrecy, Danny decided to reveal everything to Nancy, including Polly's letter and the firm's future double name.

"That's my boy," she purred and gave him a big kiss.

Danny then sat down with his son Jake, to tell him how instrumental he'd been in the whole thing.

"Jake, it was our conversation that set me on the right track as to how this thing should be resolved. It led to reuniting the Blasingame and Davidson families. From now on, I'll know where to go when I need important advice – I'll contact my boy."

Danny embraced his son, who was clearly delighted. “Does that mean that I’ll be able to spend some time with Grand-papa?” he asked his father.

“It definitely does,” said Danny. “As a matter of fact, I’m on my way over there to tell him about what happened. How about coming along?”

“I’d like that,” said Jake.

* * *

When Danny arrived at Ken’s apartment house, he asked Jake to wait in the lobby so he could first tell his grandfather the good news. “Then I’ll surprise him by asking you to come up. Keep your cellphone handy.”

Danny reported to Ken that Blasingame would remain safely ensconced in the firm name as long as he was alive. “But I had to agree not to stand in the way of a change – provided the other members of the X-Comm still want to do it – once you’ve passed.” Danny didn’t mention Green’s indiscretion, Polly’s letter, or his personal promise to recommend adding Green to the firm name.

“That’s an excellent compromise,” said Ken. “How were you able to get Green to buy into it?”

Danny decided to brag a little to his grandfather. “Oh, that wasn’t so hard, Ken. You see, for Green to get it through now if I opposed it meant that he’d have to replace me as Chief Operating Officer. But he really didn’t want to demote me – he needs me to run the administration of the firm.”

Ken seemed duly impressed, his appreciation of Danny's ability to get things done going up an additional notch. Then his grandson changed the subject to something else Ken could appreciate.

"Ken, I have a little surprise for you. I brought Jake along, and he's waiting in the lobby. He said he wants to see you, to learn from you, and to build a relationship with his Grand-papa. May I call him to join us?"

"Absolutely," said Ken. "I've been neglectful of Jake, and I'd like to get to know him better. I do think there are a few things I could pass along to him . . ."

"Well," said Danny, "one thing I passed along to him was all the chess knowhow I got from you as a boy. Jake's pretty good now, and I'm sure he'd like to take you on."

Ken looked at Danny warily. "I hope you haven't let him beat you."

"No, I learned that from you – make him earn it, that'll mean more."

"Well said, son," replied Ken. "Well, I may be a little rusty, but you can be sure I'll get the old board out of the cupboard for Jake."

Then Jake appeared, and he and his Grand-papa embraced, while Danny held back the tears. The reunion lasted a half-hour, and ended by Ken saying goodbye to Danny and Jake with these words. "Danny, it's time for you and me to renew acquaintances with Peter Luger's. Only this time, when we go out there next week – right after I've played the first game of chess with my great-grandson – we're going to introduce Jake to the joys of a mouthwatering medium-rare porterhouse . . ."